

		FOR OFF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0001628</u></p> <p>Facility Name: <u>Monroe County Nursing Home</u></p> <p>Address: <u>500 Illinois Avenue</u> <u>Waterloo</u> <u>62298</u> Number City Zip Code</p> <p>County: <u>Monroe</u></p> <p>Telephone Number: <u>(618) 939-3488</u> Fax # <u>(618) 939-5030</u></p> <p>IDPA ID Number: <u>376006468001</u></p> <p>Date of Initial License for Current Owners: <u>11/14/1950</u></p> <p>Type of Ownership:</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input checked="" type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input checked="" type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact Name: <u>Michael W. Martir</u> Telephone Number: <u>(217) 753-3858</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input checked="" type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>12/01/04</u> to <u>11/30/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width: 100%;"> <tr> <td style="width: 30%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p style="text-align: center;">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Monroe County Nursing Home# 0001628 Report Period Beginning: 12/01/04 Ending: 11/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>142</u>	Skilled (SNF)	<u>142</u>	<u>51,830</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>69</u>	Intermediate (ICF)	<u>69</u>	<u>25,185</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>211</u>	TOTALS	<u>211</u>	<u>77,015</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>444</u>	<u>42</u>	<u>3,634</u>	<u>4,120</u>	8
9	SNF/PED					9
10	ICF	<u>38,311</u>	<u>18,451</u>		<u>56,762</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>38,755</u>	<u>18,493</u>	<u>3,634</u>	<u>60,882</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 79.05%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)Adult Day Care

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/01/1952

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date N/ANO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 26 and days of care provided 3,634Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 11/30/05 Fiscal Year: 11/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Monroe County Nursing Home # 0001628 Report Period Beginning: 12/01/04 Ending: 11/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	359,586	30,192	9,465	399,243		399,243		399,243		1
2	Food Purchase		271,274		271,274		271,274	(9,681)	261,593		2
3	Housekeeping	261,864	38,111		299,975		299,975		299,975		3
4	Laundry	102,261	16,533		118,794		118,794		118,794		4
5	Heat and Other Utilities			351,621	351,621		351,621	(1,951)	349,670		5
6	Maintenance	105,567		86,757	192,324		192,324		192,324		6
7	Other (specify):*										7
8	TOTAL General Services	829,278	356,110	447,843	1,633,231		1,633,231	(11,632)	1,621,599		8
	B. Health Care and Programs										
9	Medical Director			8,800	8,800		8,800		8,800		9
10	Nursing and Medical Records	2,822,706	197,148	455	3,020,309		3,020,309		3,020,309		10
10a	Therapy		3,174	384,504	387,678		387,678		387,678		10a
11	Activities	146,625	5,057	12,782	164,464		164,464	(2,086)	162,378		11
12	Social Services	45,309		3,535	48,844		48,844		48,844		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,014,640	205,379	410,076	3,630,095		3,630,095	(2,086)	3,628,009		16
	C. General Administration										
17	Administrative	73,848		82,810	156,658		156,658		156,658		17
18	Directors Fees										18
19	Professional Services			108,731	108,731		108,731	(20,509)	88,222		19
20	Dues, Fees, Subscriptions & Promotion			25,849	25,849		25,849	(150)	25,699		20
21	Clerical & General Office Expense	256,063	18,089	35,715	309,867		309,867		309,867		21
22	Employee Benefits & Payroll Tax			1,170,947	1,170,947		1,170,947	(159)	1,170,788		22
23	Inservice Training & Education			2,888	2,888		2,888		2,888		23
24	Travel and Seminar			12,224	12,224		12,224		12,224		24
25	Other Admin. Staff Transportation			338	338		338		338		25
26	Insurance-Prop.Liab.Malpractice			143,153	143,153		143,153		143,153		26
27	Other (specify):*										27
28	TOTAL General Administration	329,911	18,089	1,582,655	1,930,655		1,930,655	(20,818)	1,909,837		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,173,829	579,578	2,440,574	7,193,981		7,193,981	(34,536)	7,159,445		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			281,394	281,394		281,394	(1,397)	279,997			30
31	Amortization of Pre-Op. & Org											31
32	Interest			564	564		564	(564)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			6,109	6,109		6,109		6,109			35
36	Other (specify): ^a											36
37	TOTAL Ownership			288,067	288,067		288,067	(1,961)	286,106			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		78,427		78,427		78,427		78,427			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			111,279	111,279		111,279		111,279			42
43	Other (specify): ^a Nonallowable Cost	8,996		537,603	546,599		546,599	(546,599)				43
44	TOTAL Special Cost Centers	8,996	78,427	648,882	736,305		736,305	(546,599)	189,706			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,182,825	658,005	3,377,523	8,218,353		8,218,353	(583,096)	7,635,257			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(8,491)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,397)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(7,683)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising	(7,740)	43		29
30	Other-Attach Schedule	(557,785)			30
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (583,096)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (583,096)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Monroe County Nursing Home

ID# 0001628

Report Period Beginning: 12/01/04

Ending: 11/30/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Misc. - Part A	\$		1
2	Labs - Part A	(8,182)	43	2
3	X-Rays - Part A	(11,161)	43	3
4	Disallow nonallowable finance charges	(564)	32	4
5	Disallow transfer to Monroe Co. for Debt Service	(478,979)	43	5
6	Disallow employee settlement costs	(22,500)	43	6
7	Disallow miscellaneous nonallowable costs	(1,358)	43	7
8	Disallow nonallowable dues	(150)	20	8
9	Disallow out of period legal fees	(20,509)	19	9
10	Allocated Day Care Expense			10
11	Activity wages	(2,086)	11	11
12	Food	(1,190)	2	12
13	Utilities	(1,951)	5	13
14	Employee Benefits	(159)	22	14
15				15
16	Disallow nonallowable volunteer/fundraising salary	(8,163)	43	16
17	Disallow nonallowable volunteer/fundraising benefit	(833)	43	17
18				18
19				19
20				20
21				21
22				22
23				23
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(557,785)		49

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Monroe County Nursing Home

0001628

Report Period Beginning:

12/01/04

Ending:

11/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(9,681)	0	0	0	0	0	0	0	0	0	0	(9,681)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,951)	0	0	0	0	0	0	0	0	0	0	(1,951)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(11,632)	0	0	0	0	0	0	0	0	0	0	(11,632)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(2,086)	0	0	0	0	0	0	0	0	0	0	(2,086)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(2,086)	0	0	0	0	0	0	0	0	0	0	(2,086)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(20,509)	0	0	0	0	0	0	0	0	0	0	(20,509)	19
20	Fees, Subscriptions & Promotions	(150)	0	0	0	0	0	0	0	0	0	0	(150)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(159)	0	0	0	0	0	0	0	0	0	0	(159)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(20,818)	0	0	0	0	0	0	0	0	0	0	(20,818)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(34,536)	0	0	0	0	0	0	0	0	0	0	(34,536)	29

Facility Name & ID Number Monroe County Nursing Home# 0001628Report Period Beginning: 12/01/04 Ending: 11/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		N/A		N/A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V								2
3	V				N/A				3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Monroe County Nursing Home# 0001628Report Period Beginning: 12/01/04Ending: 11/30/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 7

Facility Name & ID Number Monroe County Nursing Home # 0001628 Report Period Beginning: 12/01/04 Ending: 11/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Dale Haudrich	County Commissioner	Administrative	0.00			<1%		\$ 0	N/A	1
2	Terry Liefer	County Commissioner	Administrative	0.00			<1%		0	N/A	2
3	Frank Kohler	County Commissioner	Administrative	0.00			<1%		0	N/A	3
4											4
5											5
6											6
7											7
8	Note: No County Commissioner provided services to the nursing home during the reporting period. No business entity owned by a board member conducted business transactions with the nursing home during the reporting period.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Monroe County Nursing Home# 0001628Report Period Beginning: 12/01/04Ending: 11/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (_____) _____
 Fax Number (_____) _____

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3	N/A								3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1							\$	\$			\$
2											
3											
4											
5											
	Working Capital										
6											
7											
8											
9	TOTAL Facility Related						\$	\$		\$	
	B. Non-Facility Related*										
10											
11											
12											
13											
14	TOTAL Non-Facility Related						\$	\$		\$	
15	TOTALS (line 9+line14)						\$	\$		\$	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ None

Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
 (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
 (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Monroe County Nursing Home**# **0001628** Report Period Beginning: **12/01/04** Ending: **11/30/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000		8	
	2001		9	
	2002		10	
	2003		11	
	2004	N/A	12	
County facility does not pay real estate tax.				

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION\$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME	Monroe County Nursing Home	COUNTY	Monroe
---------------	----------------------------	--------	--------

FACILITY IDPH LICENSE NUMBER 0001628

CONTACT PERSON REGARDING THIS REPORT Sandy Wiles, Business Office Manager

TELEPHONE (618) 939-3488 ext. 124 FAX #: (618) 939-5030

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? N/A YES N/A NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A

Facility Name & ID Number Monroe County Nursing Home

0001628 Report Period Beginning:

12/01/04 Ending:

11/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 85,250 B. General Construction Type: Exterior Brick Frame Brick & Concrete Number of Stories TwoC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc). List entity name, type of business, square footage, and number of beds/units available (where applicable)

Facility operates an Adult Day Care Center. All expenses are adjusted out of the cost report.F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>240,075</u>	<u>1949</u>	\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Monroe County Nursing Home

0001628

Report Period Beginning:

12/01/04

Ending:

11/30/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	211	1952	1952	\$ 362,776	\$	40	\$	\$	\$ 362,776
5		1954	1954	155,296		40			155,296
6		1959	1959	464,584		40			464,584
7		1972	1972	1,262,811	31,570	40	31,570		1,062,862
8									
Improvement Type**									
9	Various Improvements	1979	223,119	5,578	40	5,578			148,746
10	Various Improvements	1980	12,110	303	40	303			7,775
11	Various Improvements	1981	19,476	487	40	487			12,011
12	Various Improvements	1982	37,408	935	40	935			22,130
13	Various Improvements	1983	136,600	3,415	40	3,415			77,407
14	Various Improvements	1984	242,178		5-20				242,178
15	Various Improvements	1985	25,405	679	5-20	679			25,405
16	Various Improvements	1987	66,614	1,318	8-20	1,318			64,602
17	Various Improvements	1988	6,602		10				6,602
18	Various Improvements	1989	32,306		15				32,306
19	Various Improvements	1990	96,200	3,809	5-20	3,809			62,792
20	Various Improvements	1991	13,393	77	5-20		(77)		13,393
21	Kitchen/Dining Room Improvements	1991	62,884	3,144	20	3,144			43,766
22	Elevator	1992	103,298	5,165	5-20	5,165			69,728
23	New Duct Work	1992	4,000	200	5-20	200			2,700
24	Flooring	1992	4,200	210	5-20	210			2,835
25	Entry Way Improvements	1992	16,415	821	20	821			10,673
26	Other Various Improvements	1992	7,135	357	20	357			4,820
27	Entrance Addition	1993	521,219	26,061	20	26,061			313,908
28	Elevator Installation	1993	44,480	2,224	20	2,224			26,688
29	East Hallway Renovation	1994	41,176	2,059	20	2,059			23,679
30	Second Floor Sprinkler	1994	29,312	1,466	20	1,466			16,859
31	Boiler Room Repair	1994	2,732	182	15	182			2,093
32	Air-Handler Repair	1994	2,231	149	15	149			1,714
33	Electrical Work	1994	7,000	350	20	350			4,025
34	Various Improvements	1995	10,289	686	15	686			7,326
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37 Various Improvements	1995	\$ 20,355	\$ 1,018	20	\$ 1,018		\$ 10,848		37
38 Alzheimers Dining/Activity Area	1996	1,208,699	60,435	20	60,435		574,133		38
39 Heat & A/C Project	1996	83,800	4,190	20	4,190		39,805		39
40 Architect Fees	1996	70,506	3,525	20	3,525		33,488		40
41 Additional Costs	1996	12,811	641	20	641		6,090		41
42 Garden Project	1996	14,350	957	15	957		9,092		42
43 Fire Panel Upgrade	1997	7,503		12			7,503		43
44 Heaters	1997	8,341		12			8,341		44
45 Insulated Glass	1997	6,580		12			6,580		45
46 Cabinet Drywall	1997	4,212		12			4,212		46
47 Sidewalk	1997	700	47	15	47		397		47
48 Generator	1997	41,462		12			41,462		48
49 Painting	1998	24,644	1,232	20	1,232		9,753		49
50 Elevator Motor/Feeders	1998	7,991	399	20	399		3,059		50
51 Flooring - East Wing	1998	1,328	66	20	66		484		51
52 Closet Doors	1998	2,342	117	20	117		829		52
53 Sinks & Faucets	1998	422	21	20	21		165		53
54 Cabinets - 2E & 3E	1998	1,191	60	20	60		470		54
55 Counter Tops	1998	883	44	20	44		341		55
56 Architect Fees	1998	51,048	2,552	20	2,552		19,140		56
57 East end closets	1998	3,465	173	20	173		1,298		57
58 IDPH bid review	1998	2,400	120	20	120		900		58
59 Drywall	1998	19,500	975	20	975		7,313		59
60 HVAC	1998	343	17	20	17		128		60
61 Fire sprinklers	1998	30,294	1,515	20	1,515		11,362		61
62 Water heater	1998	724	36	20	36		269		62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70 TOTAL (lines 4 thru 69)		\$ 5,639,143	\$ 169,385		\$ 169,308	\$ (77)	\$ 4,089,141		70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,639,143	\$ 169,385		\$ 169,308	\$ (77)	\$ 4,089,141	1
2	Painting	1998	746	37	20	37		278	2
3	Plastering	1998	11,709	585	20	585		4,387	3
4	Demolition, site work, asphalt, excavation	1998	33,921	1,696	20	1,696		12,720	4
5	Concrete, precast, flatwork, steel, carpentry	1998	74,300	3,715	20	3,715		27,863	5
6	Millwork, doors, roofing, sheetmetal, sealants	1998	18,960	948	20	948		7,110	6
7	Glass/glazing, drywall, painting/wall covering, flooring	1998	104,080	5,204	20	5,204		39,030	7
8	Toilet, fire protection, plumbing, HVAC, electrical	1998	271,827	13,593	20	13,593		101,947	8
9	Contingency, general, bonds, change orders, contractor's fee	1998	121,885	6,094	20	6,094		45,705	9
10	Painting	1999	31,380	1,569	20	1,569		9,415	10
11									11
12	Air system - east wing	2000	337,536	16,877	20	16,877		92,824	12
13	Painting	2000	4,913	246	20	246		1,251	13
14	Canopy	2000	6,160	308	20	308		1,694	14
15									15
16	Fire alarm	2001	4,797	240	20	240		980	16
17	Architectural inspector	2001	6,119	306	20	306		1,326	17
18									18
19									19
20	Window upgrades	2002	36,187	1,809	20	1,809		6,332	20
21									21
22	Waterproofing Coating	2003	5,447	272	20	272		680	22
23									23
24	Elevator Improvement	2005	9,084	454	20	454		454	24
25									25
26									26
27									27
28									28
29	Unreconciled variance			1,320			(1,320)		29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,718,194	\$ 224,658		\$ 223,261	\$ (1,397)	\$ 4,443,137	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,014,502	\$ 40,149	\$ 40,149	\$	5-20	\$ 867,772	71
72	Current Year Purchases	101,880	15,351	15,351		5-7	15,351	72
73	Fully Depreciated Assets	71,977					71,977	73
74								74
75	TOTALS	\$ 1,188,359	\$ 55,500	\$ 55,500	\$		\$ 955,100	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1996 Ford Bus	1996	\$ 42,892	\$			5	\$ 42,892	76
77	Resident Care	Van	2003	8,650	1,236	1,236		7	3,090	77
78										78
79										79
80	TOTALS			\$ 51,542	\$ 1,236	\$ 1,236	\$		\$ 45,982	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,958,095	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 281,394	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 279,997	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (1,397)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,444,219	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions				<u>N/A</u>			4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
 16. Rental Amount for movable equipment: \$ \$ 6,109 Description: Copiers - 4,969; Dish Machine - 1,140
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2006 \$
 13. /2007 \$
 14. /2008 \$

* If there is an option to buy the building,
 please provide complete details on attached
 schedule.

** This amount plus any amortization of lease
 expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	10A(3)	hrs	\$	563
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		706	35,309		706	35,309	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		6,159	307,963		6,159	307,963	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				78,427		78,427	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Respiratory Therapy	10A(2)					3,174		3,174	13
14	TOTAL			\$	7,428	\$ 371,440	\$ 81,601	7,428	\$ 453,041	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,450,986	\$ 2,450,986	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 46,971)	781,707	781,707	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	905,665	905,665	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	21,066	21,066	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,159,424	\$ 4,159,424	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	6,718,194	6,718,194	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,239,901	1,239,901	16
17	Accumulated Depreciation (book methods)	(5,449,819)	(5,444,219)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,508,276	\$ 2,513,876	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,667,700	\$ 6,673,300	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 133,226	\$ 133,226	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	289,585	289,585	30
31	Accrued Taxes Payable (excluding real estate taxes)	46,616	46,616	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Sch17A	36,916	36,916	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 506,343	\$ 506,343	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Sch17A	85,277	85,277	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 85,277	\$ 85,277	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 591,620	\$ 591,620	46
47	TOTAL EQUITY (page 18, line 24)	\$ 6,076,080	\$ 6,081,680	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,667,700	\$ 6,673,300	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Monroe County Nursing Home

Provider #: 0001628

12/01/04 to 11/30/05

Schedule 17A

XV. Balance Sheet

Line 36 - Other Current Liabilities (specify)

GHP - Health Ins.	12,550
CONSECO	1,065
Senior Jubilee Liability	801
Settlement Liability	22,500
Total Line 36 - Other Current Liabilities	<u>36,916</u>

Line 43 - Other Long Term Liabilities (specify)

Fund Balance - Restricted Bird Aviary	54,145
Fund Balance - Restricted Rehling Therapy Equip.	11,343
Fund Bal. Desig. Act. Dept. Spec. Funds	19,789
Total Line 43 - Other Long Term Liabilities	<u>85,277</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,830,595	1
2	Restatements (describe):		2
3	Adjustments made subsequent to issuance of prior year		3
4	Cost Report	(388,437)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,442,158	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	633,922	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 633,922	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,076,080	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Monroe County Nursing Home

0001628

Report Period Beginning: 12/01/04

Ending: 11/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,369,992	1
2	Discounts and Allowances for all Levels	(626,966)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,743,026	3
B. Ancillary Revenue			
4	Day Care	8,220	4
5	Other Care for Outpatients		5
6	Therapy	842,084	6
7	Oxygen	58,355	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 908,659	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop	1,742	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	8,491	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	4,679	16
17	Sale of Drugs	109,782	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	7,961	19
20	Radiology and X-Ray	12,046	20
21	Other Medical Services	191,927	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 336,628	23
D. Non-Operating Revenue			
24	Contributions	714,231	24
25	Interest and Other Investment Income**	41,676	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 755,907	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached Sch19A</u>	108,055	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 108,055	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,852,275	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,633,231	31
32	Health Care	3,630,095	32
33	General Administration	1,930,655	33
B. Capital Expense			
34	Ownership	288,067	34
C. Ancillary Expense			
35	Special Cost Centers	625,026	35
36	Provider Participation Fee	111,279	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,218,353	40
41	Income before Income Taxes (line 30 minus line 40)**	633,922	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 633,922	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. Facility files as part of County return

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Monroe County Nursing Home

Provider #: 0001628

12/01/04 to 11/30/05

Schedule 19A

XVII. Income Statement

Line 28 - Other Revenue

Equipment rental revenue	37,950
Vending commissions	4,231
New facility fund raiser	14,470
Income recovery in excess of Bad debt	14,164
Contribution from County	37,240
	<u>108,055</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Monroe County Nursing Home# 0001628Report Period Beginning: 12/01/04Ending: 11/30/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,838	2,133	\$ 60,462	\$ 28.35	1
2	Assistant Director of Nursing	1,803	2,133	52,004	24.38	2
3	Registered Nurses	4,955	5,737	125,419	21.86	3
4	Licensed Practical Nurses	46,239	51,924	866,462	16.69	4
5	CNAs & Orderlies	121,538	133,748	1,375,341	10.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,905	4,444	56,317	12.67	8
9	Activity Director	3,759	4,355	54,553	12.53	9
10	Activity Assistants	9,760	11,016	92,072	8.36	10
11	Social Service Worker	3,774	4,173	45,309	10.86	11
12	Dietician					12
13	Food Service Supervisor	1,709	2,116	35,023	16.55	13
14	Head Cook					14
15	Cook Helpers/Assistants	35,416	39,432	324,563	8.23	15
16	Dishwashers					16
17	Maintenance Worker	8,206	9,460	105,567	11.16	17
18	Housekeepers	31,895	34,798	261,864	7.53	18
19	Laundry	11,245	12,803	102,261	7.99	19
20	Administrator	2,000	2,080	73,848	35.50	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,859	24,720	256,063	10.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,797	2,107	46,471	22.06	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,452	6,445	71,561	11.10	31
32	Other Health C: See Sch 20A	8,943	9,785	168,669	17.24	32
33	Other(specify) <u>Volunteer Coord.</u>	614	643	8,996	13.99	33
34	TOTAL (lines 1 - 33)	325,707	364,052	\$ 4,182,825 *	\$ 11.49	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	219	\$ 9,465	1(3)	35
36	Medical Director	Monthly	8,800	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	80	10(3)	38
39	Pharmacist Consultant	Monthly	375	10(3)	39
40	Physical Therapy Consultant	Monthly	5,063	10A(3)	40
41	Occupational Therapy Consultant	Monthly	5,088	10A(3)	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	Monthly	2,913	10A(3)	43
44	Activity Consultant	Monthly	3,792	11(3)	44
45	Social Service Consultant	48	3,535	12(3)	45
46	Other(specify) _____				46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)	267	\$ 39,111		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Monroe County Nursing Home

Provider #: 0001628

12/01/04 to 11/30/05

Schedule 20A

		Hours Worked	Hours Paid	Total Wages	Ave. Hrly. Wage
XVIII. Staffing & Salary Costs					
Line 32 - Other Healthcare					
Staffing Coordinator		2,297	2,452	24,343	9.93
Staff Development Coordinator		1,915	2,138	46,995	21.98
Special Care Unit Director		765	905	11,473	12.68
Care Plan Nurses		3,966	4,290	85,858	20.01
		8,943	9,785	168,669	17.24

SEE ACCOUNTANTS' COMPILATION REPORT

Monroe County Nursing Home

Provider #: 0001628

12/01/04 to 11/30/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 108,731

Out-of-period legal expense (20,509)

Total (agree to Schedule V, line 19, column 8) 88,222

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3								N/A					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Monroe County Nursing Home

0001628

Report Period Beginning:

12/01/04

Ending:

11/30/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union Yes
- (2) Are there any dues to nursing home associations included on the cost report Yes
If YES, give association name and amount See attached \$9,505
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period 6
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. \$59,485 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 111,279
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B See Schedule 23A For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount \$ 8,491
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Fick, Eggemeyer & Williamson The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. County audit still in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

Monroe County Nursing Home

Provider #: 0001628

12/01/04 to 11/30/05

Schedule 23A

XX. General Information

2. Trade Association Dues

Life Services Network of Illinois	7,861
IL County Nursing Home Assn.	1,644
TOTAL	<u>9,505</u>

14 Facility operates an Adult Day Care Center. All Expenses are adjusted out of the cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:27 AM 6/6/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-583,096	equal to	-583,096	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	279,997	equal to	279,997	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	6,109	equal to	6,109	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	384,504	equal to	387,678	-3,174	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	81,601	equal to	81,601	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,633,231	equal to	1,633,231	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,630,095	equal to	3,630,095	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,930,655	equal to	1,930,655	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	288,067	equal to	288,067	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	625,026	equal to	625,026	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	111,279	equal to	111,279	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,766,389	equal to	2,822,706	-56,317	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	146,625	equal to	146,625	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	45,309	equal to	45,309	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	359,586	equal to	359,586	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	105,567	equal to	105,567	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	261,864	equal to	261,864	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	102,261	equal to	102,261	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	73,848	equal to	73,848	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	256,063	equal to	256,063	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,182,825	equal to	4,182,825	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	9,465	< or = to	9,465	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	8,800	< or = to	8,800	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	455	< or = to	455	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	3,792	< or = to	12,782	-8,990	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	3,535	< or = to	3,535	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	73,848	equal to	73,848	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	82,810	equal to	82,810	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	108,731	equal to	108,731	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,170,788	equal to	1,170,788	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	25,699	equal to	25,699	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	12,224	equal to	12,224	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	111,279	equal to	111,279	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	-159	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,634	equal to	3,634	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	0	equal to	0	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	6,718,194	equal to	6,718,194	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,239,901	equal to	1,239,901	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	5,444,219	equal to	5,444,219	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	6,076,080	equal to	6,076,080	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	633,922	equal to	633,922	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	6,667,700	equal to	6,667,700	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Monroe County Nursing Home
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 11/30/05

Enter your HSA # in next column ===== 11
Census (Pulls from Page 2) 60,882

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	6.56	6.01	5.70
2	Food Purchase	4.30	4.31	4.11
3	Housekeeping	4.93	3.70	3.61
4	Laundry	1.95	1.85	2.13
5	Heat & Other Utilities	5.74	2.95	2.95
6	Maintenance	3.16	3.01	2.82
8	Total General Services	26.64	22.58	21.73
10	Nursing & Medical Records	49.61	41.83	42.15
10A	Therapy	6.37	2.10	2.24
11	Activities	2.67	1.91	1.54
12	Social Services	0.80	1.42	1.27
16	Total Health Care & Programs	59.59	49.48	49.49
17	Administration	2.57	3.36	3.17
19	Professional Services	1.45	0.99	0.77
21	Clerical & Gen. Office Expense	5.09	4.79	4.25
22	Employee Benefits & PR Taxes	19.23	10.09	9.08
24	Travel & Seminar	0.20	0.08	0.07
26	Insurance-Property, Liability & Malpractice	2.35	2.58	2.61
28	Total General Administrative	31.37	24.94	22.93
29	Total Operating Expenses	117.60	98.06	94.71
30	Depreciation	4.60	3.70	3.38
32	Interest	-	2.54	1.50
33	Real Estate Taxes	-	1.38	1.11
37	Total Ownership	4.70	11.11	8.39
	Total Operating and Ownership Cost	122.29	109.17	103.10

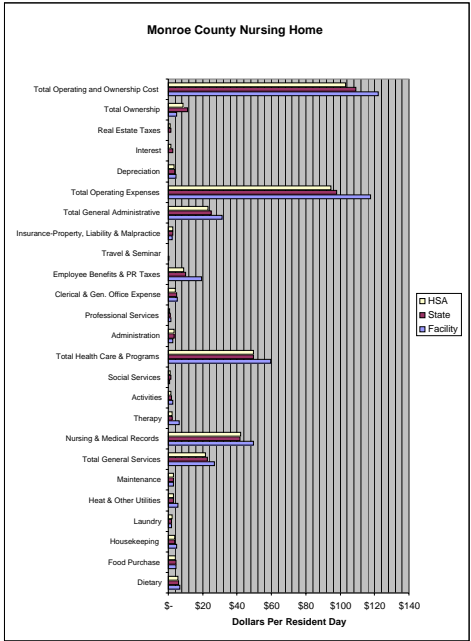
Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

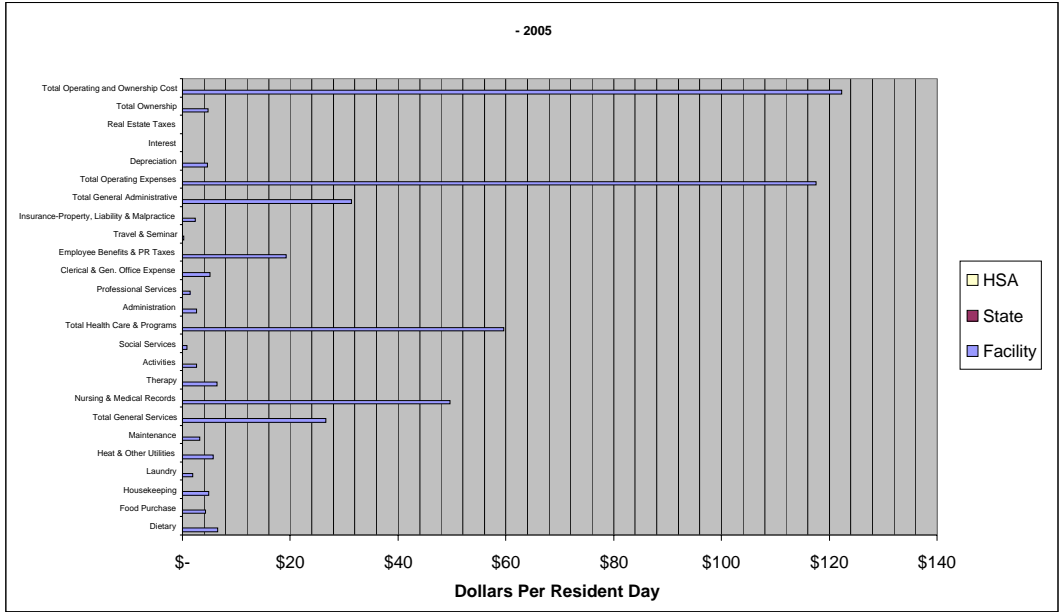
Report Line	Description	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	10.55	-
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	7.67	10.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	6.56	-	-	5.95	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.30	-	-	3.85	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.93	-	-	4.61	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.95	-	-	2.02	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	5.74	-	-	4.86	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.16	-	-	3.09	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	26.64	-	-	24.37	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	49.61	-	-	50.42	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	6.37	-	-	7.10	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	2.67	-	-	2.29	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	0.80	-	-	1.00	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	59.59	-	-	61.01	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.57	-	-	2.52	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.45	-	-	1.07	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	5.09	-	-	4.82	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	19.23	-	-	16.11	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.20	-	-	0.20	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.35	-	-	2.21	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	31.37	-	-	27.35	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	117.60	-	-	112.73	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.60	-	-	4.54	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	0.11	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	0.00	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	4.70	-	-	4.74	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	122.29	-	-	117.47	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

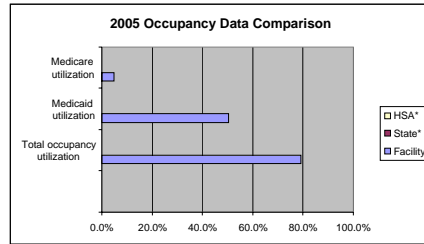
Notes:
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



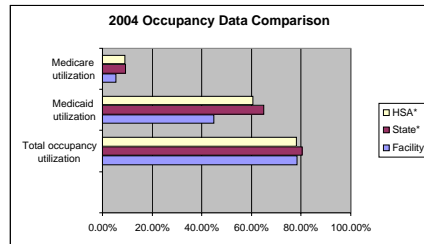
2005

Your			
Facility	State*	HSA*	
Total occupancy utilization	79.05%	0.00%	0.00%
Medicaid utilization	50.32%	0.00%	0.00%
Medicare utilization	4.72%	0.00%	0.00%
Private pay percent utilization	24.01%	N/A	N/A
Capacity in Patient Days	77,015	N/A	N/A
Census days of service provided	60,882	N/A	N/A



2004

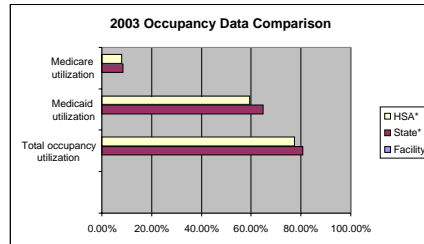
Your			
Facility	State*	HSA*	
Total occupancy utilization	78.45%	80.50%	78.20%
Medicaid utilization	44.89%	65.00%	60.60%
Medicare utilization	5.29%	9.40%	8.90%
Private pay percent utilization	28.28%	N/A	N/A
Capacity in Patient Days	77,226	N/A	N/A
Census days of service provided	60,584	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

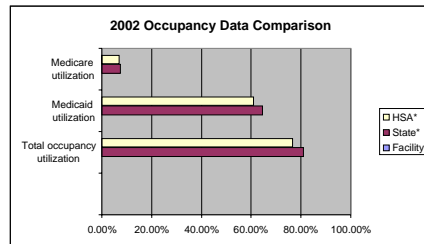
2003

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.80%	77.30%
Medicaid utilization	#DIV/0!	64.80%	59.30%
Medicare utilization	#DIV/0!	8.50%	8.00%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



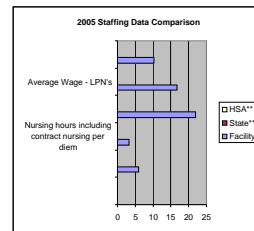
2002

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.90%	76.60%
Medicaid utilization	#DIV/0!	64.50%	60.90%
Medicare utilization	#DIV/0!	7.40%	7.00%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

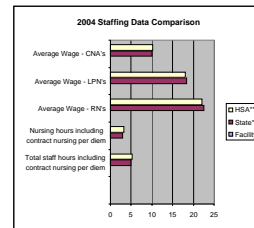


Monroe County Nursing Home
Comparative Staffing Data
Year Ending 11/30/05
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.98	0.00	0.00
Nursing hours including contract nursing per diem	3.21	0.00	0.00
Average Wage - RN's	21.86	0.00	0.00
Average Wage - LPN's	16.69	0.00	0.00
Average Wage - CNA's	10.28	0.00	0.00



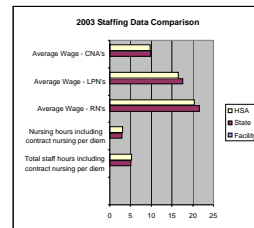
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



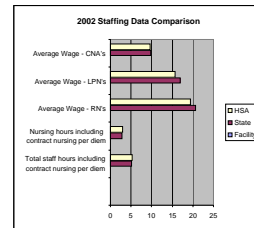
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Monroe County Nursing Home
Comparative Staffing Data
Year Ending 11/30/05
HSA 11

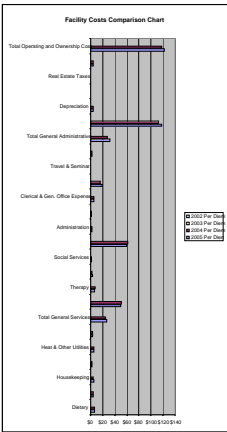
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.10	
Average Wage - RN's	21.56	20.33	
Average Wage - LPN's	17.64	16.45	
Average Wage - CNA's	9.91	9.76	



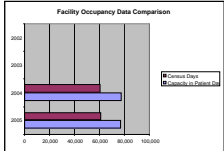
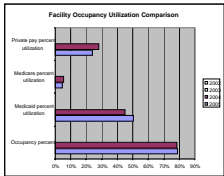
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.30	
Nursing hours including contract nursing per diem	2.80	3.00	
Average Wage - RN's	20.69	19.45	
Average Wage - LPN's	16.89	15.69	
Average Wage - CNA's	9.73	9.62	



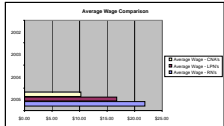
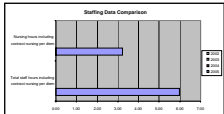
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stewy	4.74	5.01	4500/01	4500/01
2	Food Purchase	4.36	3.43	4500/01	4500/01
3	Housekeeping	4.93	4.43	4500/01	4500/01
4	Laundry	1.85	1.85	4500/01	4500/01
5	Heat & Other Utilities	5.74	4.56	4500/01	4500/01
6	Maintenance	3.35	3.09	4500/01	4500/01
8	Total General Services	34.64	32.07	4500/01	4500/01
10	Nursing & Medical Records	49.41	50.42	4500/01	4500/01
10A	Therapy	4.27	7.14	4500/01	4500/01
11	Activities	1.47	1.29	4500/01	4500/01
12	Social Services	0.80	1.08	4500/01	4500/01
13	Total Health Care & Programs	59.29	61.01	4500/01	4500/01
17	Administration	2.57	2.52	4500/01	4500/01
19	Professional Services	1.47	1.07	4500/01	4500/01
21	Medical & Gen. Office Expense	5.09	4.82	4500/01	4500/01
22	Employee Benefits & FR Taxes	49.23	54.11	4500/01	4500/01
24	Travel & Lodging	0.26	0.26	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	2.35	2.31	4500/01	4500/01
26	Total General Administration	6.27	27.46	4500/01	4500/01
29	Total Operating Expenses	117.40	117.75	4500/01	4500/01
30	Depreciation	0.40	4.54	4500/01	4500/01
32	Interest	-	0.11	4500/01	4500/01
33	Real Estate Taxes	-	-	4500/01	4500/01
37	Total Ownership	4.79	4.74	4500/01	4500/01
	Total Operating and Ownership Cost	122.19	122.47	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	76.00%	76.45%	4500/01	4500/01
Medicaid percent utilization	53.32%	44.85%	4500/01	4500/01
Medicare percent utilization	4.71%	5.29%	4500/01	4500/01
Private pay percent utilization	39.07%	38.40%	4500/01	4500/01
Capacity in Patient Days	77,016	77,236	0	0
Census Days	40,360	40,594	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.98	0.99	0.99	0.99
Nursing hours including contract nursing per day	3.27	0.99	0.99	0.99
Average Wage - BSN	21.86	0.00	0.00	0.00
Average Wage - LPN	16.49	0.00	0.00	0.00
Average Wage - CNA	10.28	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	359,586	30,192	9,465	399,243	0	399,243	0	399,243
2. Food Purchase	0	271,274	0	271,274	0	271,274	-9,681	261,593
3. Housekeeping	261,864	38,111	0	299,975	0	299,975	0	299,975
4. Laundry	102,261	16,533	0	118,794	0	118,794	0	118,794
5. Heat and Other Utilities	0	0	351,621	351,621	0	351,621	-1,951	349,670
6. Maintenance	105,567	0	86,757	192,324	0	192,324	0	192,324
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	829,278	356,110	447,843	1,633,231	0	1,633,231	-11,632	1,621,599
9. Medical Director	0	0	8,800	8,800	0	8,800	0	8,800
10. Nursing & Medical Records	2,822,706	197,148	455	3,020,309	0	3,020,309	0	3,020,309
10a. Therapy	0	3,174	384,504	387,678	0	387,678	0	387,678
11. Activities	146,625	5,057	12,782	164,464	0	164,464	-2,086	162,378
12. Social Services	45,309	0	3,535	48,844	0	48,844	0	48,844
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,014,640	205,379	410,076	3,630,095	0	3,630,095	-2,086	3,628,009
17. Administrative	73,848	0	82,810	156,658	0	156,658	0	156,658
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	108,731	108,731	0	108,731	-20,509	88,222
20. Fees, Subscriptions & Promotion	0	0	25,849	25,849	0	25,849	-150	25,699
21. Clerical & General Office	256,063	18,089	35,715	309,867	0	309,867	0	309,867
22. Employee Benefits & Payroll	0	0	1,170,947	1,170,947	0	1,170,947	-159	1,170,788
23. Inservice Training & Education	0	0	2,888	2,888	0	2,888	0	2,888
24. Travel and Seminar	0	0	12,224	12,224	0	12,224	0	12,224
25. Other Admin. Staff Trans	0	0	338	338	0	338	0	338
26. Insurance-Prop.Liab.Malpractice	0	0	143,153	143,153	0	143,153	0	143,153
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	329,911	18,089	1,582,655	1,930,655	0	1,930,655	-20,818	1,909,837
29. Total General Administrative	4,173,829	579,578	2,440,574	7,193,981	0	7,193,981	-34,536	7,159,445
30. Depreciation	0	0	281,394	281,394	0	281,394	-1,397	279,997
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	564	564	0	564	-564	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	6,109	6,109	0	6,109	0	6,109
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	288,067	288,067	0	288,067	-1,961	286,106
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	78,427	0	78,427	0	78,427	0	78,427
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	111,279	111,279	0	111,279	0	111,279
43. Other (specify):*	8,996	0	537,603	546,599	0	546,599	-546,599	0
44. Total Special Cost Ce	8,996	78,427	648,882	736,305	0	736,305	-546,599	189,706
45. Grand Total	4,182,825	658,005	3,377,523	8,218,353	0	8,218,353	-583,096	7,635,257

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	2,450,986	2,450,986
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	781,707	781,707
4. Supply Inventory	0	0
5. Short-Term Investments	905,665	905,665
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	21,066	21,066
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	4,159,424	4,159,424
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	0
14. Buildings, at Historical Cost	6,718,194	6,718,194
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	1,239,901	1,239,901
17. Accumulated Depreciation (book methods)	-5,449,819	-5,444,219
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	2,508,276	2,513,876
25. Total Assets	6,667,700	6,673,300
CURRENT LIABILITIES		
26. Accounts Payable	133,226	133,226
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	289,585	289,585
31. Accrued Taxes Payable	46,616	46,616
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	36,916	36,916
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	506,343	506,343
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	85,277	85,277
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	85,277	85,277
46.Total Liabilities	591,620	591,620
47.Total Equity	6,076,080	6,081,680
48.Total Liabilities and Equity	6,667,700	6,673,300

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	7,369,992
2. Discounts and Allowances for all Levels	-626,966
Subtotal - Inpatient Care	6,743,026
4. Day Care	8,220
5. Other Care for Outpatients	0
6. Therapy	842,084
7. Oxygen	58,355
Subtotal - Ancillary Revenue	908,659
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	-
12. Gift and Coffee Shop	1,742
13. Barber and Beauty Care	0
14. Non-Patient Meals	8,491
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	4,679
17. Sale of Drugs	109,782
18. Sale of Supplies to Non-Patients	0
19. Laboratory	7,961
20. Radiology and X-Ray	12,046
21. Other Medical Services	191,927
22. Laundry	0
Subtotal - Other Operating Revenue	336,628
24. Contributions	714,231
25. Interest and Other Investments Income	41,676
Subtotal - Non-Operating Revenue	755,907
27. Other Revenue (specify):	108,055
28. Other Revenue (specify):	0
Subtotal - Other Revenue	108,055
30. Total Revenue	8,852,275
31. General Services	1,633,231
32. Health Care	3,630,095
33. General Administration	1,930,655
34. Ownership	288,067
35. Special Cost Centers	625,026
35. Provider Participation Fee	111,279
37. Other	0
40. Total Expenses	8,218,353
41. Income Before Income Taxes	633,922
42. Income Taxes	0
43. Net Income or Loss for the Year	633,922

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IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

Total staff hours including contract nurses per diem
Nursing hours including contract nurses per diem
RN
LPN
CNA
DON
ADON

2003 - Staffing and Occupancy Data

Average Occupancy
Medicaid Utilization
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	

10th % 90th %

Cost Report		Monroe County Nursing Home	Monroe County Nursing Home	2005 Census
Line	Description			
1	Dietary			
2	Food Purchase			
3	Housekeeping			
4	Laundry			
5	Heat & Other Utilities			
6	Maintenance			
8	TOTAL GENERAL SERVICES			
10	Nursing & Medical Records			
10A	Therapy			
11	Activities			
12	Social Services			
16	TOTAL HEALTH CARE & PROGRAMS			
17	Administration			
19	Professional Services			
21	Clerical & Gen. Office Expense			
22	Employee Benefits & PR Taxes			
24	Travel & Seminar			
26	Insurance-Property, liability & Malpractice			
28	TOTAL GENERAL ADMINISTRATIVE			
29	TOTAL OPERATING EXPENSES			
30	Depreciation			
32	Interest			
33	Real Estate Taxes			
37	TOTAL OWNERSHIP			
	TOTAL OPERATING & OWNERSHIP COST			60,882

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

Monroe County Nursing Home 2004 Costs	Monroe County Nursing Home 2004 Census
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Cost Report		60,584
Line	Description	
1	Dietary	360,284.00
2	Food Purchase	233,097.00
3	Housekeeping	279,345.00
4	Laundry	122,553.00
5	Heat & Other Utilities	294,180.00
6	Maintenance	186,911.00
8	TOTAL GENERAL SERVICES	1,476,370.00
10	Nursing & Medical Records	3,054,606.00
10A	Therapy	430,122.00
11	Activities	138,596.00
12	Social Services	60,623.00
16	TOTAL HEALTH CARE & PROGRAMS	3,695,947.00
17	Administration	152,816.00
19	Professional Services	65,065.00
21	Clerical & Gen. Office Expense	291,721.00
22	Employee Benefits & PR Taxes	975,882.00
24	Travel & Seminar	12,034.00
26	Insurance-Property, liability & Malpractice	133,901.00
28	TOTAL GENERAL ADMINISTRATIVE	1,657,081.00
29	TOTAL OPERATING EXPENSES	6,829,398.00
30	Depreciation	275,278.00
32	Interest	6,758.00
33	Real Estate Taxes	-
37	TOTAL OWNERSHIP	287,262.00
	TOTAL OPERATING & OWNERSHIP COST	7,116,660.00

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
22.54	22.65	20.73	19.72	20.03	17.47	25.72	25.72	25.72	23.44	22.05	20.42
18.02	18.02	15.64	17.23	15.82	17.07	18.17	17.17	17.17	15.82	15.82	15.82
10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.86
28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Monroe
County
Nursing
Home

Monroe
County
Nursing
Home

2003 Costs

2003
Census

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line			1	2	3	4	5	6	7	8	9	10		
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14

Cost Report	Description	Line
1	Dietary	4.13
2	Food Purchase	9.81
3	Housekeeping	3.36
4	Laundry	6.04
5	Heat & Other Utilities	2.48
6	Maintenance	5.80
8	TOTAL GENERAL SERVICES	0.91
10	Nursing & Medical Records	3.14
10A	Therapy	2.05
11	Activities	4.25
12	Social Services	1.92
16	TOTAL HEALTH CARE & PROGRAMS	5.12
17	Administration	17.57
19	Professional Services	31.51
21	Clerical & Gen. Office Expense	27.25
22	Employee Benefits & PR Taxes	64.47
24	Travel & Seminar	-
26	Insurance-Property, liability & Malpractice	10.55
28	TOTAL GENERAL ADMINISTRATIVE	1.06
29	TOTAL OPERATING EXPENSES	3.45
30	Depreciation	0.58
32	Interest	3.00
33	Real Estate Taxes	1.71
37	TOTAL OWNERSHIP	7.21
	TOTAL OPERATING & OWNERSHIP COST	0.07

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%